



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 500 CEDAR ST  
WEST BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 500 CEDAR ST  
WEST BARABOO, WI 53913

**When was utility organized?** 12/31/1936

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS MARY KLINGENMEYER

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

500 CEDAR ST  
WEST BARABOO, WI 53913

**Telephone:** (608) 356 - 2516

**Fax Number:** (608) 356 - 2441

**E-mail Address:** vilwestboo@baraboo.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E VIG, CPA

**Title:** MANAGING MEMBER

**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:** jackv@frontiernet.net

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** SCOTT ALEXANDER

**Title:** VILLAGE PRESIDENT

**Office Address:**

500 CEDAR STREET  
WEST BARABOO, WI 53913

**Telephone:** (608) 356 - 2516

**Fax Number:** (608) 356 - 2441

**E-mail Address:** vilwestboo@baraboo.com

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC  
117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 1/20/2005**Period covered by most recent audit:** DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ROBERT DEMARS**Title:** SUPERINTENDENT**Office Address:**  
500 CEDAR STREET  
WEST BARABOO, WI 53913**Telephone:** (608) 356 - 2516**Fax Number:** (608) 356 - 2441**E-mail Address:** bobwestboo@baraboo.com

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**Name of utility commission/committee:** WEST BARABOO UTILITY COMMITTEE

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**Names of members of utility commission/committee:**MR SCOTT ALEXANDER, PRESIDENT  
MR JAMES BOWERS, MEMBER  
MR ELGIN BULIN, MEMBER  
MR GENE FENSKE, MEMBER  
MR G. GETSCHMAN, MEMBER  
MR RAY GETSCHMAN, MEMBER  
MR BRUCE MEYER, MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 6/25/1959

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

None

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	441,071	424,004	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	310,919	328,985	2
Depreciation Expense (403)	50,384	49,141	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,006	35,228	5
<b>Total Operating Expenses</b>	<b>396,309</b>	<b>413,354</b>	
<b>Net Operating Income</b>	<b>44,762</b>	<b>10,650</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>44,762</b>	<b>10,650</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,609	5,548	9
Miscellaneous Nonoperating Income (421)	3,625	2,790	10
<b>Total Other Income</b>	<b>7,234</b>	<b>8,338</b>	
<b>Total Income</b>	<b>51,996</b>	<b>18,988</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,139)	0	11
Other Income Deductions (426)	6,448	6,378	12
<b>Total Miscellaneous Income Deductions</b>	<b>3,309</b>	<b>6,378</b>	
<b>Income Before Interest Charges</b>	<b>48,687</b>	<b>12,610</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	18,208	24,001	13
Amortization of Debt Discount and Expense (428)	1,791	1,791	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	17,647	24,472	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>37,646</b>	<b>50,264</b>	
<b>Net Income</b>	<b>11,041</b>	<b>(37,654)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	421,810	33,868	19
Balance Transferred from Income (433)	11,041	(37,654)	20
Miscellaneous Credits to Surplus (434)	0	425,876	21
Miscellaneous Debits to Surplus--Debit (435)	62,773	280	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>370,078</b>	<b>421,810</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	441,071		441,071	1
<b>Total (Acct. 400):</b>	<b>441,071</b>	<b>0</b>	<b>441,071</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	310,919		310,919	2
<b>Total (Acct. 401):</b>	<b>310,919</b>	<b>0</b>	<b>310,919</b>	
<b>Depreciation Expense (403):</b>				
Derived	50,384		50,384	3
<b>Total (Acct. 403):</b>	<b>50,384</b>	<b>0</b>	<b>50,384</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	35,006		35,006	5
<b>Total (Acct. 408):</b>	<b>35,006</b>	<b>0</b>	<b>35,006</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>44,762</b>	<b>0</b>	<b>44,762</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDEND INCOME	3,609	0	3,609	10
<b>Total (Acct. 419):</b>	<b>3,609</b>	<b>0</b>	<b>3,609</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		1,500	1,500	11

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Sewer		1,500	1,500 12
MISCELLANEOUS NONOPERATING INCOME	625	0	625 13
<b>Total (Acct. 421):</b>	<b>625</b>	<b>3,000</b>	<b>3,625</b>
<b>TOTAL OTHER INCOME:</b>	<b>4,234</b>	<b>3,000</b>	<b>7,234</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,139)		(3,139) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(3,139)</b>	<b>0</b>	<b>(3,139)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		4,293	4,293 16
Depreciation Expense on Contributed Plant - Sewer		2,155	2,155 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>6,448</b>	<b>6,448</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,139)</b>	<b>6,448</b>	<b>3,309</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	18,208		18,208 19
<b>Total (Acct. 427):</b>	<b>18,208</b>	<b>0</b>	<b>18,208</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	1,791		1,791 20
<b>Total (Acct. 428):</b>	<b>1,791</b>	<b>0</b>	<b>1,791</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	17,647		17,647 22
<b>Total (Acct. 430):</b>	<b>17,647</b>	<b>0</b>	<b>17,647</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>37,646</b>	<b>0</b>	<b>37,646</b>
<b>NET INCOME:</b>	<b>14,489</b>	<b>(3,448)</b>	<b>11,041</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(83)	421,893	421,810 25
<b>Total (Acct. 216):</b>	<b>(83)</b>	<b>421,893</b>	<b>421,810</b>
Balance Transferred from Income (433):			
Derived	14,489	(3,448)	11,041 26
<b>Total (Acct. 433):</b>	<b>14,489</b>	<b>(3,448)</b>	<b>11,041</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT WATER 2003 CLOSING OF ACCOUNT 271	0	29,642	29,642 28
TO CORRECT SEWER 2003 CLOSING OF ACCOUNT 271	0	33,131	33,131 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>62,773</b>	<b>62,773</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>14,406</b>	<b>355,672</b>	<b>370,078</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	260,577	0	180,494	0	<b>441,071</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,100				<b>2,100</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>258,477</b>	<b>0</b>	<b>180,494</b>	<b>0</b>	<b>438,971</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,479,214	2,475,757	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	449,113	392,961	2
<b>Net Utility Plant</b>	<b>2,030,101</b>	<b>2,082,796</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	300	6
Special Funds (125)	200,262	200,262	7
<b>Total Other Property and Investments</b>	<b>200,262</b>	<b>200,562</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	110,472	42,349	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	56,469	62,297	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	111,941	24,515	14
Materials and Supplies (150)	19,967	17,699	15
Prepayments (165)	0	1,770	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>298,849</b>	<b>148,630</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,727	10,517	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	159,887	181,731	20
<b>Total Deferred Debits</b>	<b>168,614</b>	<b>192,248</b>	
<b>Total Assets and Other Debits</b>	<b>2,697,826</b>	<b>2,624,236</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,410,171	1,371,820	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	370,078	421,810	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,780,249</b>	<b>1,793,630</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	300,000	330,000	<b>24</b>
Advances from Municipality (223)	326,906	366,661	<b>25</b>
Other long-Term Debt (224)	58,179	60,279	<b>26</b>
<b>Total Long-Term Debt</b>	<b>685,085</b>	<b>756,940</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	23,692	32,456	<b>28</b>
Payables to Municipality (233)	80,610	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	56,997	28,648	<b>31</b>
Interest Accrued (237)	11,559	12,562	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>172,858</b>	<b>73,666</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	59,634	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>59,634</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,697,826</b>	<b>2,624,236</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,743,101	732,656	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,514,101	533,562	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	230,957	200,594	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,745,058</b>	<b>734,156</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	253,353	120,161	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	38,187	37,412	0	0	12
<b>Total Accumulated Provision</b>	<b>291,540</b>	<b>157,573</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,453,518</b>	<b>576,583</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	220,421	103,389			<b>323,810</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	31,217	19,167			<b>50,384</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,395	(2,395)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
See footnote	29,642	33,131			<b>62,773</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>63,254</b>	<b>49,903</b>	<b>0</b>	<b>0</b>	<b>113,157</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	680	0			<b>680</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	29,642	33,131			<b>62,773</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>30,322</b>	<b>33,131</b>	<b>0</b>	<b>0</b>	<b>63,453</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>253,353</b>	<b>120,161</b>	<b>0</b>	<b>0</b>	<b>373,514</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	33,894	35,257			<b>69,151</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	4,293	2,155			<b>6,448</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>4,293</b>	<b>2,155</b>	<b>0</b>	<b>0</b>	<b>6,448</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>38,187</b>	<b>37,412</b>	<b>0</b>	<b>0</b>	<b>75,599</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	19,967	17,699	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>19,967</b>	<b>17,699</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 GO DEBT	1,309	428	5,236	1
Water MRB	482	428	3,491	2
<b>Total</b>			<b>8,727</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,371,820	1
<b>Changes during year (explain):</b>		
FUNDS CONTRIBUTED BY GENERAL FUND	38,351	2
<b>Balance end of year</b>	<b>1,410,171</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue Bonds	02/01/1996	03/01/2012	4.75%	300,000	1
<b>Total Bonds (Account 221):</b>				<b>300,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
State Trust Fund Loan 02	07/11/1994	03/15/2014	5.50%	123,788	1
1999 GO DEBT	06/01/1999	06/17/2009	4.80%	203,118	2
<b>Total for Account 223</b>				<b>326,906</b>	
<b>Other Long-Term Debt (224)</b>					
G. O. CORPORATE PURPOSE BOND	02/21/2001	02/01/2016	4.44%	58,179	3
<b>Total for Account 224</b>				<b>58,179</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	28,648	1
<b>Accruals:</b>		
Charged water department expense	31,037	2
Charged electric department expense		3
Charged sewer department expense	3,970	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>35,007</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	6,191	7
PSC Remainder Assessment	467	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>6,658</b>	
<b>Balance end of year</b>	<b>56,997</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	5,568	15,539	16,005	5,102	1
<b>Subtotal</b>	<b>5,568</b>	<b>15,539</b>	<b>16,005</b>	<b>5,102</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
State Trust Fund Loan 02	5,843	6,914	7,329	5,428	3
1999 GO DEBT	924	10,733	10,848	809	4
<b>Subtotal</b>	<b>6,767</b>	<b>17,647</b>	<b>18,177</b>	<b>6,237</b>	
<b>Other long-Term Debt (224)</b>					
GO CORPORATE PURPOSE BOND	227	2,669	2,676	220	5
<b>Subtotal</b>	<b>227</b>	<b>2,669</b>	<b>2,676</b>	<b>220</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,562</b>	<b>35,855</b>	<b>36,858</b>	<b>11,559</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE FUNDS	200,262	3
<b>Total (Acct. 125):</b>	<b>200,262</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,064	5
Electric		6
Sewer (Regulated)	30,258	7
<b>Other (specify):</b>		
DELINQUENT RECEIVABLES PLACED ON TAX ROLL	3,147	8
<b>Total (Acct. 142):</b>	<b>56,469</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
AMOUNTS DUE FOR EXPENSES PAID BY WATER/SEWER FUND	8,091	12
AMOUNTS DUE FOR PUBLIC FIRE PROTECTION	103,850	13
<b>Total (Acct. 145):</b>	<b>111,941</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
INVESTMENTS IN CITY OF BARABOO WWPT (AUTHORIZED IN 2000 RATE CASE)	159,887	16
<b>Total (Acct. 183):</b>	<b>159,887</b>	
<b>Payables to Municipality (233):</b>		
AMOUNTS DUE FOR DEBT PAYMENTS MADE BY MUNICIPALITY	61,372	17
AMOUNTS DUE FOR PAYROLL EXPENSES PAID BY MUNICIPALITY	9,494	18
AMOUNTS DUE FOR INSURANCE EXPENSES PAID BY MUNICIPALITY	9,744	19
<b>Total (Acct. 233):</b>	<b>80,610</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	59,634	20
NONE		21
<b>Total (Acct. 253):</b>	<b>59,634</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,513,872	0	533,562	0	<b>2,047,434</b>	<b>1</b>
Materials and Supplies	18,833	0	0	0	<b>18,833</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	236,887	0	111,775	0	<b>348,662</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	14,080	0	15,737	0	<b>29,817</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,281,738</b>	<b>0</b>	<b>406,050</b>	<b>0</b>	<b>1,687,788</b>	
Net Operating Income	50,590	0	(5,828)	0	<b>44,762</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.95%</b>	<b>N/A</b>	<b>-1.44%</b>	<b>N/A</b>	<b>2.65%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.2	<b>1</b>
Electric	0	<b>2</b>
Gas	0	<b>3</b>
Sewer	1.2	<b>4</b>



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	29,642	0	33,131	0	<b>62,773</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	1,482		1,657		<b>3,139</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>28,160</b>	<b>0</b>	<b>31,474</b>	<b>0</b>	<b>59,634</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

Water/Sewer Credit: To correct closing of Account 271.

Water/Sewer Debit: Compliance with September 2004 Commission Order in 05-US-105.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Authorized in 2000 rate case.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233: Amounts due for expenses paid by Municipality including debt payments of \$61,372, payroll expenses of \$9,494 and insurance expenses of \$9,744.

Account 145: Operating expenses paid by Water/Sewer for \$8,091 and Amount due for 2004 Public Fire Protection \$103,850.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

Vig & Associates, LLC

To the Village Board  
of the Village of West Baraboo  
West Baraboo, Wisconsin 53120-0166

We have compiled the balance sheets of the Village of West Baraboo Municipal Water and Sewer Utility as of December 31, 2004 and 2003 and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC  
March 23, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	258,290	249,942	<b>1</b>
<b>Total Sales of Water</b>	<b>258,290</b>	<b>249,942</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	<b>2</b>
Other Water Revenues (474)	2,287	2,443	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>2,287</b>	<b>2,443</b>	
<b>Total Operating Revenues</b>	<b>260,577</b>	<b>252,385</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	95,755	98,455	<b>4</b>
General Operating Expenses (680-690)	51,978	48,613	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>147,733</b>	<b>147,068</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	31,217	30,703	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	31,037	31,277	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>62,254</b>	<b>61,980</b>	
<b>Total Operating Expenses</b>	<b>209,987</b>	<b>209,048</b>	
<b>NET OPERATING INCOME</b>	<b>50,590</b>	<b>43,337</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	488	20,252	95,226	4
Commercial	75	15,355	51,394	5
Industrial	3	121	1,008	6
<b>Total Metered Sales to General Customers (461)</b>	<b>566</b>	<b>35,728</b>	<b>147,628</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		103,550	8
Other Sales to Public Authorities (464)	19	1,881	7,112	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>586</b>	<b>37,609</b>	<b>258,290</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	103,550	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>103,550</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,100	7
<b>Other (specify):</b> OTHER WATER REVENUES	187	8
<b>Total Other Water Revenues (474)</b>	<b>2,287</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	20,208	20,004	<b>1</b>
Purchased Water (610)	65,910	71,652	<b>2</b>
Fuel or Power Purchased for Pumping (620)	318	147	<b>3</b>
Chemicals (630)		60	<b>4</b>
Supplies and Expenses (640)	9,256	6,592	<b>5</b>
Repairs of Water Plant (650)	63	0	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>95,755</b>	<b>98,455</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	20,208	16,191	<b>8</b>
Office Supplies and Expenses (681)	3,332	3,725	<b>9</b>
Outside Services Employed (682)	10,141	7,446	<b>10</b>
Insurance Expense (684)	4,897	6,114	<b>11</b>
Employees Pensions and Benefits (686)	12,825	14,771	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	575	366	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>51,978</b>	<b>48,613</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>147,733</b>	<b>147,068</b>	



**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		28,349	28,648	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		641	661	2
<b>Net property tax equivalent</b>		<b>27,708</b>	<b>27,987</b>	
Social Security		3,095	3,060	3
PSC Remainder Assessment		234	230	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>31,037</b>	<b>31,277</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.235170				3
County tax rate	mills		5.608660				4
Local tax rate	mills		8.330610				5
School tax rate	mills		9.984450				6
Voc. school tax rate	mills		1.543230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.702120</b>				10
Less: state credit	mills		1.199150				11
<b>Net tax rate</b>	mills		<b>24.502970</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.330610</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.527680</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.858290</b>				17
<b>Total Tax Rate</b>	mills		<b>25.702120</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.772632</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.502970</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.931788</b>				21
Utility Plant, Jan. 1	\$	1,743,101	1,743,101				22
Materials & Supplies	\$	17,699	17,699				23
<b>Subtotal</b>	\$	<b>1,760,800</b>	<b>1,760,800</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,760,800</b>	<b>1,760,800</b>				26
Assessment Ratio	dec.		0.850433				27
<b>Assessed Value</b>	\$	<b>1,497,442</b>	<b>1,497,442</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.931788</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,349</b>	<b>28,349</b>				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>28,349</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	994		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>994</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,058		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,875		17
Diesel Pumping Equipment (326)	30,678		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>163,611</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			994	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	994	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,058	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			56,875	17
Diesel Pumping Equipment (326)			30,678	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	163,611	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	0	0	0	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	14,689		24
Structures and Improvements (341)	575		25
Distribution Reservoirs and Standpipes (342)	351,542		26
Transmission and Distribution Mains (343)	783,458		27
Fire Mains (344)	0		28
Services (345)	19,851		29
Meters (346)	73,129	1,137	30
Hydrants (348)	76,336		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,319,580</b>	<b>1,137</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	765		35
Computer Equipment (372.1)	8,738		36
Transportation Equipment (373)	8,246		37
Other General Equipment (379)	11,710		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>29,459</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,513,644</b>	<b>1,137</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,513,644</b>	<b>1,137</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			14,689	24
Structures and Improvements (341)			575	25
Distribution Reservoirs and Standpipes (342)			351,542	26
Transmission and Distribution Mains (343)			783,458	27
Fire Mains (344)			0	28
Services (345)			19,851	29
Meters (346)	680		73,586	30
Hydrants (348)			76,336	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>680</b>	<b>0</b>	<b>1,320,037</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			765	35
Computer Equipment (372.1)			8,738	36
Transportation Equipment (373)			8,246	37
Other General Equipment (379)			11,710	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>29,459</b>	
<b>Total utility plant in service directly assignable</b>	<b>680</b>	<b>0</b>	<b>1,514,101</b>	
Common Utility Plant Allocated to Water Department				0 40
<b>Total utility plant in service</b>	<b>680</b>	<b>0</b>	<b>1,514,101</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	155,868		27
Fire Mains (344)	0		28
Services (345)	58,978	1,500	29
Meters (346)	6,466		30
Hydrants (348)	8,145		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>229,457</b>	<b>1,500</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>229,457</b>	<b>1,500</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>229,457</b>	<b>1,500</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			155,868 27
Fire Mains (344)			0 28
Services (345)			60,478 29
Meters (346)			6,466 30
Hydrants (348)			8,145 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>230,957</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>230,957</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>230,957</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	10,248			10,248	3
April				0	4
May				0	5
June	9,051			9,051	6
July				0	7
August				0	8
September	11,893			11,893	9
October				0	10
November				0	11
December	7,233			7,233	12
<b>Total annual pumpage</b>	<b>38,425</b>	<b>0</b>	<b>0</b>	<b>38,425</b>	
Less: Water sold				37,609	13
Volume pumped but not sold				816	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				350	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				350	19
Volume pumped but unaccounted for				466	20
Percent of water lost				1%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					24
Date of maximum:					25
Cause of maximum:					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					27
Date of minimum:					28
Total KWH used for pumping for the year				0	29
If water is purchased: Vendor Name: City of Baraboo					30
Point of Delivery: West Baraboo					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER STATION			<b>1</b>
Location	WEST SIDE			<b>2</b>
Purpose	B			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	USEMCO			<b>5</b>
Year Installed	1999			<b>6</b>
Type	OTHER			<b>7</b>
Actual Capacity (gpm)	250			<b>8</b>
Pump Motor or Standby Engine Mfr	ONAN			<b>10</b>
Year Installed	1999			<b>11</b>
Type	NATURAL GAS			<b>12</b>
Horsepower	100			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,000	0	0	0	2,000	1
M	D	4.000	255	0	0	0	255	2
M	D	6.000	29,255	0	0	0	29,255	3
M	D	8.000	13,024	0	0	0	13,024	4
M	D	10.000	2,773	0	0	0	2,773	5
M	D	12.000	5,054	0	0	0	5,054	6
Total Within Municipality			52,361	0	0	0	52,361	
Total Utility			52,361	0	0	0	52,361	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	291	0	0	0	291		1
M	1.000	148	3	0	0	151		2
M	1.250	3	0	0	0	3		3
M	1.500	15	0	0	0	15	8	4
M	2.000	5	0	0	0	5		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>463</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>466</b>	<b>8</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	554	12	17	0	549	12	1
0.750	0	0	0	0	0	0	2
1.000	21	0	0	0	21	0	3
1.500	7	0	0	0	7	0	4
2.000	11	0	0	0	11	0	5
<b>Total:</b>	<b>593</b>	<b>12</b>	<b>17</b>	<b>0</b>	<b>588</b>	<b>12</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	483	46	1	14	0	5	549	1
0.750	0	0	0	0	0	0	0	2
1.000	5	12	0	3	0	1	21	3
1.500	1	5	0	1	0	0	7	4
2.000	0	7	2	2	0	0	11	5
<b>Total:</b>	<b>489</b>	<b>70</b>	<b>3</b>	<b>20</b>	<b>0</b>	<b>6</b>	<b>588</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	99				99	2
<b>Total Fire Hydrants</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>99</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	99
Number of distribution system valves end of year:	239
Number of distribution valves operated during year:	239

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The costs reported in this account relate to booster station power.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 682: Increase is due to more outside services provided in 2004, none significant.

Account 640: Increase due to greater amount of supplies expenditures.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by customer contribution.

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### Meters (Page W-19)

If Tested During Year column total is zero, please explain.

Utility is aware of required code and will attempt to catch up in 2005.

Explain program for replacing or testing meters 1" or smaller.

Utility is aware of required code and will attempt to catch up in 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Utility is aware of required code and will attempt to catch up in 2005.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	180,438	169,721	<b>1</b>
<b>Total Sewage Operating Revenues</b>	<b>180,438</b>	<b>169,721</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	0	0	<b>2</b>
Servicing of Customers Laterals (632)	0	0	<b>3</b>
Sale of Fertilizer (633)	0	0	<b>4</b>
Rent from Sewerage Properties (634)	0	0	<b>5</b>
Miscellaneous Operating Revenues (635)	56	1,898	<b>6</b>
Amortization of Construction Grants (636)	0	0	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>56</b>	<b>1,898</b>	
<b>Total Operating Revenues</b>	<b>180,494</b>	<b>171,619</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	93,248	108,333	<b>8</b>
Maintenance Expenses (831-834)	1,373	2,288	<b>9</b>
Customer Accounting & Collection Expenses (840-843)	20,208	20,004	<b>10</b>
Administrative and General Expenses (850-857)	48,357	51,292	<b>11</b>
<b>Total Operation and Maintenance Expenses</b>	<b>163,186</b>	<b>181,917</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	19,167	18,438	<b>12</b>
Amortization Expense (404)		0	<b>13</b>
Taxes (408)	3,969	3,951	<b>14</b>
<b>Total Other Operating Expenses</b>	<b>23,136</b>	<b>22,389</b>	
<b>Total Operating Expenses</b>	<b>186,322</b>	<b>204,306</b>	
<b>NET OPERATING INCOME</b>	<b>(5,828)</b>	<b>(32,687)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	488	20,627	101,986	5
Commercial Revenues	75	17,434	70,001	6
Industrial Revenues				7
Revenues from Public Authorities	19	2,001	8,451	8
<b>Total Measured Service to General Customers (622)</b>	<b>582</b>	<b>40,062</b>	<b>180,438</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
 <b>Total Sewage Operating Revenues</b>	 <b>582</b>	 <b>40,062</b>	 <b>180,438</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges		1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>0</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
OTHER MISCELLANEOUS OPERATING REVENUES	56	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>56</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)		3,812	1
Power and Fuel for Pumping (821)		0	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	93,248	104,521	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>93,248</b>	<b>108,333</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	1,373	1,763	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)		525	14
<b>Total Maintenance Expenses</b>	<b>1,373</b>	<b>2,288</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	20,208	20,004	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>20,208</b>	<b>20,004</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	20,208	20,004	19
Office Supplies and Expenses (851)	3,380	2,867	20
Outside Services Employed (852)	4,114	3,708	21
Insurance Expense (853)	4,872	6,114	22
Employees Pensions and Benefits (854)	12,825	14,771	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		0	<b>24</b>
Miscellaneous General Expenses (856)	2,958	3,828	<b>25</b>
Rents (857)		0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>48,357</b>	<b>51,292</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>163,186</b>	<b>181,917</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Social Security		3,094	3,060	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		641	661	<b>2</b>
PSC Remainder Assessment		234	230	<b>3</b>
Other (specify): NONE			0	<b>4</b>
<b>Total tax expense</b>		<b>3,969</b>	<b>3,951</b>	

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	669		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	11,484		6
Collecting Mains and Accessories (313)	408,922		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>421,075</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			669	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			11,484	6
Collecting Mains and Accessories (313)			408,922	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>421,075</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	903		31
Computer Equipment (372.1)	8,029		32
Transportation Equipment (373)	61,954		33
Other General Equipment (379)	41,601		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>112,487</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>533,562</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>533,562</b>	<b>0</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			903 31
Computer Equipment (372.1)			8,029 32
Transportation Equipment (373)			61,954 33
Other General Equipment (379)			41,601 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>112,487</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>533,562</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>533,562</b>

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	14,877	1,500	6
Collecting Mains and Accessories (313)	184,217		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>199,094</b>	<b>1,500</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26



**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			16,377	6
Collecting Mains and Accessories (313)			184,217	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>200,594</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

## SEWER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>199,094</b>	<b>1,500</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>199,094</b>	<b>1,500</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>200,594</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>200,594</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	447	3	0	0	450	204	1
Sewer	6.000	2	0	0	0	2		2
<b>Total Utility</b>		<b>449</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>452</b>	<b>204</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet					
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	51	0	0	0	51	1
8.000	36,675	0	0	0	36,675	2
10.000	2,136	0	0	0	2,136	3
12.000	538	0	0	0	538	4
Total Utility	39,400	0	0	0	39,400	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 820: Decrease due to no labor expenses being coded to this account.

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### Sewer Services (Page S-11)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by customer contribution.

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